

24e

ACCOUNTING

Warren • Reeve • Duchac

Example 1: Journalize 2-8 *Journalize Adjusting Entries for an Accrual*

On January 1, the credit balance of the Accounts Payable account was \$10,000. During the year, the company purchased goods on credit for \$15,000 and paid \$5,000 to its suppliers. The credit balance of the Accounts Payable account at the end of the year was \$10,000.

Journalize the adjusting entry for the accrual of the Accounts Payable account at the end of the year.

Account	Debit	Credit
Accounts Payable	10,000	
Accrued Liabilities		10,000
Total	10,000	10,000

Practical Application: The credit balance of the Accounts Payable account at the end of the year was \$10,000.

Practice Exercises

Exercise	Points	Objective
PE 1-1	100.00	1. Journalize the adjusting entry for the accrual of the Accounts Payable account at the end of the year.
PE 1-2	100.00	2. Journalize the adjusting entry for the accrual of the Accounts Payable account at the end of the year.
PE 1-3	100.00	3. Journalize the adjusting entry for the accrual of the Accounts Payable account at the end of the year.
PE 1-4	100.00	4. Journalize the adjusting entry for the accrual of the Accounts Payable account at the end of the year.
PE 1-5	100.00	5. Journalize the adjusting entry for the accrual of the Accounts Payable account at the end of the year.
PE 1-6	100.00	6. Journalize the adjusting entry for the accrual of the Accounts Payable account at the end of the year.
PE 1-7	100.00	7. Journalize the adjusting entry for the accrual of the Accounts Payable account at the end of the year.
PE 1-8	100.00	8. Journalize the adjusting entry for the accrual of the Accounts Payable account at the end of the year.
PE 1-9	100.00	9. Journalize the adjusting entry for the accrual of the Accounts Payable account at the end of the year.
PE 1-10	100.00	10. Journalize the adjusting entry for the accrual of the Accounts Payable account at the end of the year.

Exercise 1-1 *Journalize the adjusting entry for the accrual of the Accounts Payable account at the end of the year.*

On January 1, the credit balance of the Accounts Payable account was \$10,000. During the year, the company purchased goods on credit for \$15,000 and paid \$5,000 to its suppliers. The credit balance of the Accounts Payable account at the end of the year was \$10,000.

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Learning Objectives

1. Journalize the adjusting entry for the accrual of the Accounts Payable account at the end of the year.
2. Journalize the adjusting entry for the accrual of the Accounts Payable account at the end of the year.
3. Journalize the adjusting entry for the accrual of the Accounts Payable account at the end of the year.
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5. Journalize the adjusting entry for the accrual of the Accounts Payable account at the end of the year.
6. Journalize the adjusting entry for the accrual of the Accounts Payable account at the end of the year.
7. Journalize the adjusting entry for the accrual of the Accounts Payable account at the end of the year.
8. Journalize the adjusting entry for the accrual of the Accounts Payable account at the end of the year.
9. Journalize the adjusting entry for the accrual of the Accounts Payable account at the end of the year.
10. Journalize the adjusting entry for the accrual of the Accounts Payable account at the end of the year.

At a Glance 2

Journalize the adjusting entry for the accrual of the Accounts Payable account at the end of the year.

On January 1, the credit balance of the Accounts Payable account was \$10,000. During the year, the company purchased goods on credit for \$15,000 and paid \$5,000 to its suppliers. The credit balance of the Accounts Payable account at the end of the year was \$10,000.

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Accounting 24e 24th Edition By Warren Reeve Duchac

Guillaume Favre



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